Annual Reports

of the

Town Officers

and

Inventory of Polls and Ratable Property

of

NELSON

NEW HAMPSHIRE

for the Year Ending December 31, 1951

and

School District Officers

for the Year Ending June 30, 1951



University of New Hampshire
Library

ANNUAL REPORTS

OF THE

TOWN OFFICERS

AND

Inventory of Polls and Ratable Property

OF

NELSON, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1951

SENTINEL PRINTING COMPANY
KEENE, N. H.
1952

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1951

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TOWN OFFICERS

Selectmen

RAYMOND HUBER	Term expires 1952
JOHN WALTER	Term expires 1953
WINSTON FRENCH	Term expires 1954

Moderator
FRANCIS TOLMAN

Town Clerk
MILDRED QUIGLEY

Tax Collector
FRANK E. UPTON, SR.

Treasurer
FLORENCE TOLMAN

Road Agent
EDWARD MURDOUGH

Constable
BERNARD F. RICHARDSON

Police Officer
FRANK UPTON, JR.

Trustees of Trust Funds

CORA TOLMAN	Term expires 1952
DOROTHY FRENCH	Term expires 1953
CLAUDIA BARKER	Term expires 1954

Sexton
MAURICE TOLMAN

Trustees of Library

ARVILLA TOLMAN	ALICE SHARPLES

Auditor
HAROLD KING

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Nelson on Tuesday, the 11th day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see if the town will vote to raise and appropriate a sum of money for the purchase of Calcium Chloride, or take any action relating thereto.

4. To see what sum of money the town will vote to raise to repair highways and bridges or take any action thereto.

5. To see if the town will vote to close certain sections of road, no longer used, subject to gates and bars, or take any action relating thereto.

6. To see if the town will vote to pay off a note which was borrowed, some years ago, from the Trust Fund, or take any action relating thereto.

7. To see if the town will authorize the selectmen to appoint one or more highway agents instead of having such agent or agents elected by ballot at annual town meetings or take any other action thereon.

8. To see if the town will vote to raise a sum of money to repair the road from the Munsonville church past the store and mill pond to route 9, or take any action relating thereto.

9. To see if the town will vote to raise a sum of money to repair fences at several dangerous points along the highway, or take any action relating thereto.

10. To see if the town will vote to give the selectmen the right to borrow money in anticipation of taxes.

11. To see if the town will vote to raise a sum of money to repair the town barn or take any action relating thereto.

12. To see if the town will vote to raise and appropriate $150 for water holes or take any action relating thereto.

13. To see if the town will vote to raise a sum of money to purchase and repair fire fighting equipment, or take any action relating thereto.

14. To see if the town will vote to have a telephone installed in the town barn, or take any action relating thereto.

15. To see if the town will vote to raise a sum of $300 to erect and equip an office for town officials, or take any action relating thereto.

16. To see if the town will vote to raise a sum of money for Old Home Day, or take any action relating thereto.

17. To see what sum of money the town will raise for Memorial Day.

18. To see what sum of money the town will raise to support the Library.

20. To see if the town will vote to raise a sum of money for Civil Defense, or take any action relating thereto.

21. To see if the town will vote to raise a sum of money for the purchase of a road grader, or take any action relating thereto.

22. To see if the town will vote to raise the sum of $362.03, the State will contribute $2,413.56, for Class IV and Class V Construction, Reconstruction or Betterment Aid.

23. To see if the town will raise a sum of money to make a suitable entrance from the old cemetery, to the new extension given to the town by Henry Melville Fuller, or take any action relating thereto.

24. To see if the town will raise the sum of $50.00 for the support of the Monadnock Region, or take any action relating thereto.

25. To see if the town will vote to reserve the town hall for the Nelson Picnic Association for both the day and evening of Old Home Day each year, or take any action relating thereto.

26. To see if the town will vote to raise the sum of $150.00 for the support of the Elliot Community Hospital.

27. To see if the town will vote to raise and appropriate the sum of $200.00 for repairs on the Library.

28. To see if the town will vote to raise and appropriate a sum of money with which to purchase a truck or take any action relating thereto.

29. To see if the town will vote to adopt a plan for extending to the employees of the town, the benefits of title II of the Federal Social Security Act (Old-Age and Survivor's Insurance) as authorized by Chapter 234 of the laws of 1951 and to raise and appropriate the sum of $60.00 to defray the town's share of the cost thereof.

30. If the foregoing article is adopted, to see if the town will authorize the Selectmen to execute on behalf of the town the necessary agreement with the State of New Hampshire, to carry into effect the plan and to see if the town will designate the Town Treasurer as the officer to be responsible for the administration of the plan.

31. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 6th day of February, in the year of our Lord nineteen hundred and fifty-two.

RAYMOND G. HUBER,
JOHN WALTER,
WINSTON H. French,
Selectmen of Nelson.

A true copy of Warrant—Attest:

RAYMOND G. HUBER,
JOHN WALTER,
WINSTON H. French,
Selectmen of Nelson.

BUDGET

ESTIMATES OF REVENUE AND EXPENDITURES FOR THE ENSUING YEAR JAN. 1, 1952 TO DEC. 31, 1952
COMPARED WITH
ESTIMATED AND ACTUAL REVENUE, APPROPRIATIONS AND EXPENDITURES OF THE PREVIOUS YEAR JAN. 1, 1951 TO DEC. 31, 1951

SOURCES OF REVENUE

	Estimated Revenue Previous Year 1951	Actual Revenue Previous Year 1951	Estimated Revenue Ensuing Year 1952
From state:			
Interest and Dividends Tax	$1,025 88	$1,217 79	$1,217 79
Savings bank tax	50 25	43 22	43 22
For fighting forest fires	1,275 56	14 47	1,000 00
From local sources except taxes:			
Dog licenses	87 60	71 40	71 40
Rent of town hall and other buildings	50 00	54 00	50 00
Income from departments:			
(a) Highway, including rental of equipment	300 00	244 00	200 00
Motor vehicle permit fees	768 30	950 80	950 80
Sale of town property		531 62	
From local taxes other than property taxes:			
(a) Poll taxes—regular @ $2	200 00	208 00	200 00
Amount to be raised by property taxes	$3,962 99	$3,281 30	$3,733 21

PURPOSES OF EXPENDITURES

	Appropriations Previous Year 1951	Actual Expenditures Previous Year 1951	Estimated Expenditures Ensuing Year 1952
Current maintenance expenses:			
General government:			
Town officers' salaries	$800 00	$790 00	$1,000 00
Town officers expenses	700 00	910 04	950 00
Election and registration expenses		20 00	200 00
Town officers bonds		38 00	38 00
Expenses of town hall and other town buildings		514 98	500 00
Protection of persons and property:			
Police department		9 00	25 00
Fire department		78 42	200 00
Water holes	300 00	150 00	150 00
Insurance	125 00	8 50	100 00
Health:			
Health department, including hospitals	170 00	153 00	150 00
Vital statistics	8 00	6 00	7 50
Town dump and garbage removal	30 00	52 40	50 00
Highways and bridges:			
Town barn repairs		184 15	200 00
Town maintenance—Summer	4,000 00	4,425 75	4,000 00
Town maintenance—winter	2,000 00	3,090 76	3,000 00
Calcium chloride	800 00	500 00	500 00
General expenses of highway department	800 00	533 97	700 00
Town road aid	343 46	389 09	362 03
Libraries:		55 00	200 00
Harrisville, Nelson first aid station		20 00	
Town poor	400 00	247 94	300 00
Old age assistance	200 00	10 13	100 00

	Appropriations Previous Year 1951	Actual Expenditures Previous Year 1951	Estimated Expenditures Ensuing Year 1952
Patriotic purposes:			
Memorial Day and Veterans' Associations	50 00	26 88	50 00
Old Home Day	100 00	100 00	100 00
Public Service Enterprises:			
Cemeteries	66 00	85 08	85 00
Timber tax bond refund		315 00	
Unclassified:			
Advertising and Regional Associations	50 00	50 00	50 00
Interest:			
On temporary loans, term notes	325 00	588 13	325 00
On principal of trust funds used by town	52 50	52 50	52 50
Outlay for new construction and permanent improvements:			
Highways and bridges:			
Wash out	1,500 00	1,493 55	
Bridge repair		300 00	
Tractor overhaul		250 00	
Indebtedness:			
Payments on principal of debt:			
(b) Long term notes	1,833 33	1,833 33	833 34
Payment to other governmental divisions:			
County taxes	1,665 69	2,160 26	2,200 00
School taxes	13,610 30	9,000 66	16,000 00
Total expenditures	$30,479 28	$28,415 52	$32,428 37

RESIDENT INVOICE AND TAXES FOR THE YEAR 1951

Name and Description		Valuation	Total Tax
Ball, Frank			
Poll—Exempt			
Road machinery	$2500	$2500	$153.75
Ball, Doris			
Poll			2.00
1 female dog			
Murdough farm	1100		
Exempt $1,000		100	6.15
Bardwell, Leslie			
Poll			2.00
Barrett, Earl			
Poll			2.00
10a home place	900		
20a Russell lot	50		
16a Wilson lot	350		
1 cow	75	1375	84.56
Barrett, Fanny			
Poll			2.00
Barker, Sheldon			
Poll			2.00
Home and store	5000		
2 cabins	800		
1 cabin and garage	1200		
Stock in trade	1000	8000	492.00
1 male dog			
Barker, Florence			
Poll			2.00
Barker, Claudia			
Poll			2.00
Breed, Edna			
Poll			2.00
Land and buildings	700	700	43.05
2 male dogs			
Breed, Ernest			
Poll			2.00
Bridge, Jessie			
Poll			2.00
Homestead	150	150	9.23
Burgess, Frank			
Poll—Exempt			
Buildings	150	150	9.23
Burkett, Hilder E.			
Poll			2.00
Burkett, Leon			
Poll—Exempt			
McIntire land and camp	5,600	5600	344.40
Burkett, Philip C.			
Poll			2.00
Burt, Raymond			
Poll			2.00
26a Towns farm	900		
70a Colony lot	200		
3 horses	150		
1 cow	75		
1 male dog			
1 female dog		1325	81.49
Burt, Rachel			
Poll			2.00
Brown, Fred Estate			
Home farm	1400	1400	86.10
Creamer, Joseph			
Poll			2.00
2½a homestead	200	200	12.30
Creamer, Florence			
Poll			2.00
Creamer, Benjamin			
Poll			2.00
Curtis, George			
Poll			2.00
Curtis, Mable			
Poll			2.00
93a Henderson place	1500	1500	92.25
Cady, Florence			
Poll—Exempt			
35a homestead	1900		
Camp	1100	3000	184.50
Corkery, Madalyn			
Poll			2.00
Fisher place	2500	2500	153.75
Corkery, John			
Poll			2.00
Dutton, Daniel W.			
Poll—Exempt			
324a Wilson and Tarbox land	500		
90a Buckminster & Wilder lot	400		
2a Henry Tarbox place	3500		
Robbins lot on Concord Rd.	150		
10a Dunn lot	150		
100a Story lot	300		
Spaulding Mill rights	100		
Mill lot	500	5600	344.40
Fisher, Ernestine			
Poll			2.00
1a home place	2000		
4a Gibson lot and henhouses	400	2400	147.60

Name and Description		Valuation	Total Tax
Fisher, Herman			
Poll			2.00
Fletcher, Helen Estate			
Poll—Exempt			
10a home place	1700		
5a pasture	75		
Lot	100	1875	115.31
Flood, Percy			
Poll			2.00
33a home place	800	800	49.20
Frazier, Wm. H.			
Poll			2.00
Home place	400	400	24.60
Frazier, Edith			
Poll			2.00
Home place	300	300	18.45
French, Dorothy			
Poll			2.00
French, Winston			
Poll—Exempt			
60a Farwell farm	2250		
2 cows	275		
2 male dogs			
Exempt $1,000		1525	93.79
Granite Lake Ass'n.			
1a water rights	500	500	30.75
Guillow, Maurice			
Poll			2.00
Land and buildings	1300	1300	79.95
Guillow, Hazel			
Poll			2.00
Guillow, Zaidee			
Poll			2.00
Guillow, Willie			
Poll—Exempt			
80a land and buildings	1000	1000	61.50
Hardy, Myra			
Poll			2.00
Hardy, M. F. Estate			
82a Kelly farm	300	300	18.45
Huber, Raymond			
Poll—Exempt			
New house and lot	1500		
Old house and lot	1400		
1 male dog			
Exempt $1,000		1900	116.85
Huber, Mildred			
Poll			2.00
Hutchins, Claude			
Poll			2.00
Hutchins, Clyde			
Poll			2.00
Hutchins, Agnes			
Poll			2.00
Hutchins, Shirley			
Poll			2.00
1 female dog			
Hutchins, Walter			
Poll			2.00
Land and buildings	1000		
4 horses	200		
1 cow	75		
11 hogs	110	1385	85.18
Jordan, Leroy			
Poll			2.00
Georgina place	1800	1800	110.70
Jordan, Mary			
Poll			2.00
King, Harold G.			
Poll			2.00
10a Jewell farm	5000	5000	307.50
King, Mrs. H. G.			
Poll			2.00
McNally, Beula			
Poll			2.00
McNally, John			
Poll—Exempt			
McIntire, William			
Poll			2.00
Ledgewood Park	100	100	6.15
McIntire, Ethel			
Poll			2.00
Miner, Arnold			
Poll—Exempt			
1 male dog			
Miner, Norma			
Poll			2.00
Monroe, Florence			
Poll			2.00
¼ Loveland place	1000	1000	61.50
Morrison, Isabel			
Poll			2.00
Osgood place	2000	2000	123.00
Moultrop, Bruce			
Poll			2.00
Moultrop, Ida			
Poll			2.00
1 male dog			
Morey, Stevens			
Poll			2.00
Murdough, Edward			
Poll			2.00
Land and buildings	1700		
2 horses	100		
1 cow	100	1900	116.85

Name and Description		Valuation	Total Tax
Murdough, Ruby			
Poll			2.00
Murchie, Guy Jr.			
Poll			2.00
Apple Hill farm	7000	7000	430.50
Murchie, Kathe L.			
Poll			2.00
Murphy, Lambert			
Poll			2.00
Gibson land and buildings	600	600	34.90
Murphy, Jessie S.			
Poll			2.00
Munson place	600		
Scott place and Russell lot	3000		
2a Gibson lot	25	3625	220.93
Page, George S.			
Poll—Exempt			
100a land and buildings	1600	1600	98.40
Page, Marguerite			
Poll			2.00
Pearl, Everet			
Poll—Exempt			
Pearl, Olton			
Poll			2.00
Perham, Norman D.			
Poll			2.00
1a Smith house	600	600	36.90
Perham, Rose M.			
Poll			2.00
Phillips, Mabel			
Poll			2.00
Poland, Edgar			
Poll			2.00
Land and buildings	100	100	6.15
Poland, Florence			
Poll			2.00
Poland, Forest			
Poll			2.00
Poland, Myrtle			
Poll			2.00
Poland, Orville			
Poll			2.00
Land and buildings	300	300	18.45
1 male dog			
Poland, John			
Poll			2.00
Scott place	1000	1000	61.50
Poland, John, Jr.			
Poll			2.00
Poland, Rose			
Poll			2.00
Quigley, Albert			
Poll—Exempt			
Lot on Stoddard road	50		
¼ land and buildings	750		
1 male dog			
Exempt $1,000		800	
Quigley, Mildred			
Poll			2.00
Reilly, Kenneth			
Poll			2.00
1a Dunn place	1300	1300	79.95
Richardson, Bernard			
Poll—Exempt			
2a Sott place	2000		
Exempt $1,000		1000	61.50
1 female dog			
Richardson, Mabel			
Poll			2.00
Rowe, Lule			
Poll			2.00
Rowe, Thomas			
Poll—Exempt			
150a land and buildings	2500		
Exempt $1,000		1500	92.25
Sawyer, Eva			
Poll			2.00
Sawyer, Norman			
Poll—Exempt			
Messenger place	1200		
Exempt $1,000		200	12.30
Sharples, Alice			
Poll			2.00
Sharples, Wm.			
Poll—Exempt			
4a land and buildings	1500		
Lot on Nubanusit Lake	500	2000	123.00
Skillen, Grace			
Poll—Exempt			
2 cottages and lot	2700		
Part of Sheldon lot	250	2950	181.43
Skinner, Joseph			
Poll			2.00
175a Stevens lot	400	400	24.60
Skinner, Sarah			
Poll			2.00
Small, E. P.			
Poll—Exempt			
1a Green place	2500		
Right of way on Granite Lake	50		

Name and Description		Valuation	Total Tax
Double house lot	100	2650	162.98
Small, Florence			
Poll			2.00
Stack, Michael			
Poll			2.00
Stack, Mary			
Poll			2.00
Stevens, Susie			
Poll—Exempt			
90a land and buildings	600	600	36.90
Staples, George			
Poll—Exempt			
Story land and buildings	2000		
Exempt $1,000		1000	61.50
Staples, Ruth			
Poll			2.00
1 male dog			
Steinhardt, Helen E.			
Poll			2.00
¼a Hale place and 5 camps	6000	6000	369.00
Struthers, A. I. Estate			
15a part of Hardy farm	1700	1700	104.55
Struthers, Park H.			
Cabot farm	3500		
Scripture place	500	4000	246.00
Tolman, Alice			
Poll			2.00
½ Fletcher lot	50	50	3.08
Tolman, Arville			
Poll			2.00
Tolman, Cora J.			
Poll—Exempt			
38a land and buildings	1000	1000	63.50
Tolman, Florence			
Poll			2.00
Tolman, Francis			
Poll			2.00
4a land and buildings	2000	2000	123.00
3 male dogs			
Tolman, Gordon			
Poll—Exempt			
Land and buildings	1750		
35a Blodgett lot	125	1875	
Exemption			
Tolman, Janet			
Poll			2.00
Tolman, Maurice			
Poll—Exempt			
1 male dog			
Tolman, Neil			
Poll—Exempt			
Bryant place	2450		
Holbrook place	3000	5450	335.18
Tolman, Newton			
Poll			2.00
Land and buildings on Tolman Pond	2000		
30a land and buildings (part of Hall Estate)	5000		
64a Stevens farm and Little Island	2800		
142a Story farm	1400		
88a Priest farm	1700		
60a City Hill Pasture	250		
120a Dakin pasture	300		
30a Melville pasture	300	13750	845.63
1 female dog			
4 male dogs			
Tolman, Wayland			
142a land and buildings	3500		
8 camps on and near Tolman Pond	1800		
53a Sheldon land and camp	600		
20a Stevens lot	150		
1a, ½ interest in Yardley lot	25		
100a Cowen place	250		
1 horse	50		
2 cows	275	6650	408.98
1 male dog			
Tolman, Wilmer C.			
Poll—Exempt			
150a home place	3000		
50a Chas. Yardley lot	250		
60a White pasture	100		
Lot on Tolman Pond	25		
Landing on Nubanusit	25		
200a Hurd Hill and Powers lot	200		
48a Dow pasture	150		

Name and Description		Valuation	Total Tax
45a Melville pasture	150		
25a Winn lot	100		
10a part of Tenney lot	100		
½ interest in Yardley lot	25		
4 camps	1400		
Cottage and sleeping cabin	2000		
20a part of Simmons place	225	7750	476.63
Tolman, Mrs. Roger			
Poll			2.00
Tolman, Roger M.			
Poll			2.00
35a land and buildings	1100	1100	67.65
Tompkins, Harold			
Poll—Exempt			
Land and buildings	300		
Cellar hole and well	100		
2 horses	100		
Exempt $1,000			
Tompkins, Ethelyn			
Poll			2.00
Tompkins, Irene			
Poll			2.00
Land and buildings	500	500	30.75
1 male dog			
Townes, Helen			
Poll			2.00
1 cow	75	75	4.61
Trombly, David L.			
Poll			2.00
May place	1500.	1500	92.25
Trombly, Mildred			
Poll			2.00
Upton, Ada			
Poll—Exempt			
25a Ruffle pasture	50	50	5.08
Upton, Horace O.			
Poll—Exempt			
67a land and buildings	1600		
200 Hastings lot	350	1950	119.93
Upton, Frank, Sr.			
Poll—Exempt			
80a home place and camps	2600		
5a Bryant lot	100		
100a Hart farm	200		
125a Humphrey and School lot	250		
25a Stevens lot	50		
10a Halecroft camps	1500		
1 saw mill	600	5300	325.95
Upton, Frank Jr.			
Poll			2.00
Warner, John			
Poll			2.00
Warner, Grace			
Poll			2.00
80a home place	800	800	49.20
Warner, Don			
Poll			2.00
20a Jewett lot	100	100	6.15
2 male dogs			
Warner, Don Jr.			
Poll			2.00
133a Holt farm and White pasture	335		
3 horses	150		
8 cows	600	1085	66.73
Walter, Priscilla			
Poll			2.00
Walter, John			
Poll—Exempt			
200a Barker farm	2200		
1 cow	100		
Exempt $1,000		1300	79.95
Watt, Mary C.			
Poll			2.00
Watt, Nigel			
Poll—Exempt			
25a land and buildings	1500		
Hen house	200		
Fowls 120	180		
Exempt $1,000		700	54.12
White, Barbara			
Poll			2.00
464a Osborne pasture, Ruggles and Collins farm	3200		
Land and buildings on Silver Lake	400	3600	221.40
White, Barry			
Poll			2.00
Wilder, Rosee			
Poll			2.00
Eden Tarbox lot	200		
5½a Green and Guillow lot	25		
2a Whittier place	1000	1225	75.34

Name and Description	Valuation	Total Tax
Wheelwright, Beth		
Poll		2.00
Wheelwright, D. Page		
Poll—Exempt		
40a land and buildings 3500	3500	215.25
Wilcox, Neva P.		
Poll		2.00
1/3a, lot No. 10 100		
Cottage and lot 1300	1400	86.10
Wilcox, Hollis B.		
Poll		2.00

NON-RESIDENT INVOICE AND TAXES FOR YEAR 1951

Name and Description	Valuation	Total Tax
Adams & O'Brien		
3 lots on Granite Lake	$1500	$92.25
Ames, Ira R.		
1a cottage on Nubanusit	2500	153.75
Bailey, Anna M.		
1a land and camp	75	4.61
Bailey, G. S. Estate		
100a wood lot	300	18.45
Bailey, Minnie		
Cottage and lot	500	30.75
Balvin, Lena		
50a Temple Scott place	1500	92.25
Ballou, Iva H.		
Turner cottage on Granite Lake	2500	153.75
Barr, Ruth M.		
Sanborn cottage on Granite Lake	2100	129.15
Barry, Julia and Florence		
4a cottage—Cutting place	1200	73.80
Beauregard, Charles		
7a Stone lot 310		
275a Knight and Richardson lot 700	1010	62.12
Bean & Symonds		
75a Stevens lot	250	15.38
Bemis, Mrs. Bernard		
17½a part of Hardy farm	126	7.75
Bennett, Miss Marion		
10a land and buildings 1400	1400	86.10
Bergh, Mrs. Norman		
3a land and buildings 2100		
Cottage 850	2950	181.43
Binder, Edward		
250a Appleton Reed cottage	3000	184.50
Boles, Helen (c/o Alton Boles)		
Dutton lot	50	3.08
Briggs, Mary Cabot Trust		
Pasture 2000		
30a Yardley pasture 200		
10a part of Tenney lot 300		
Hunt pasture 500	3000	184.50
Briggs, Vernon L.		
490a Island pasture 25000	25000	1537.00
Brown, Irving		
Cottage on Granite Lake 2100	2100	129.15
Brown, Oscar		
5a Robbins lot	50	3.08
Burns, Helen P.		
76a Redmond land and buildings 1800		
148a Camp Marienfeld, Carroll pasture 1000	2800	172.20
Cady, George		
6a lot on Nubanusit Lake	600	36.90
Carey, Forest L.		
100a Jewett lot 400		
Damon lot 100	500	30.75
Caruso, Arthur T.		
4a Holt cottage	1000	61.50
Carpenter, Robert D.		
60a Taylor lot	100	6.15
Case, Margaret		
4a cottage and lot	2500	153.75
Chandler, Harold E.		
Lot on Granite Lake	300	18.45
Chaplin, Reed D.		
Smith cottage	4500	276.75
Cheshire Mills		
10a Plummer and Ruggs land 3000		
30a Reed lot 300		
Right on Nuban-		

Name and Description		Valuation	Total Tax
usit Lake	300		
43a Sheldon lot	900		
Rights on Spoonwood Pond	600	5100	313.65
Cheswell, Frederick			
½a lot on Granite Lake		500	30.75
City of Keene			
33a Hall and Hardy land	160		
77a land on Echo Lake	250		
80a Rolfe land	2300	2710	166.67
Claywood, Henry J.			
30a part of Burpee lot		150	9.23
Cobleigh, Gerald			
Priest place		1800	110.70
Coffin, Miriam R.			
5a Felt Hill lot	100		
Lot on Granite Lake	150	250	15.38
Conrad, Margaret			
175a farm and Shepardson lot		1600	98.40
Colonial Beacon Oil Co.			
2 pumps and tanks		300	18.45
Colby, Alva S.			
20a Buckminister lot		100	6.15
Davenport, Vernon B.			
12a Sawyer Meadow	100		
15a land and buildings	300	400	24.60
DeBussy, Katherine			
Land and buildings		300	18.46
DeMartelly, Janet			
50a Spaeth farm		1800	110.70
Doe, Mrs. Ernest I.			
28a Atwood place		2000	123.00
Doyle, Mary L.			
Land and buildings		1200	73.80
Donahue, Paul T.			
Cottage		600	36.90
Drogue, Earl			
Cottage and land on Silver Lake			
Exempt			
Egbert, Victor			
5a part of Redmond farm	50		
26½a part of Egbert farm	850	900	55.35
Evans, Elsie			
Land and buildings		500	30.75
Faegre, Margaret B.			
Kirk cottage		1700	104.55
Felix, Mildred M.			
½a Blake cottage		3000	184.50
Fitts, Russell P.			
Cottage and lot on Granite Lake		1600	98.40
Forseen, Gale			
Dinsmore cottage on Granite Lake		2200	135.30
Foster, Alfred D.			
280 Belle Greeen farm		2000	123.00
Fuller, Henry M.			
100a Melville farm	7000		
Goodnow & Hubbard lot	100	7100	436.65
Gale, Edith O.			
40a, 2/3 interest Osgood farm		100	6.15
Gauthier Fred			
45a Kittridge & Jewett lot		200	12.30
Garrique, Florence			
Cottage on Nubanusit Lake	1000		
Lot on Nubanusit Lake	600	1600	98.40
Garnett, Samuel			
5a wood lot—Part of Scott Estate		15	.92
Giffin, Ella M.			
Cottage and land	1700		
Lot on Tolman Pond	800	2500	153.75
Gilmore, Howard P.			
5a cottage and garage		700	43.05
Gilmore, Howard			
16a cottage and garage	1750		
28a lot on Nubanusit Lake	1000	2750	169.13
Glazier, Gordon L.			
Cottage on Silver Lake		900	55.35
Glazier, Wm.			
3a lot on Silver Lake		1000	61.50
Golm, Ingebord			
Cottage and lot on Granite Lake		1000	61.50

Name and Description	Valuation	Total Tax
Granite Lake Camp, Inc.		
63a land and buildings 12000		
1½a Foster cottage 800	12800	787.20
Green, Malcolm		
Land and buildings	300	18.45
Grube, Emil		
12a lot and 2 cottages	2200	135.30
Gulf Oil Co.		
2 pumps and 2 tanks	235	14.45
Hackler, William		
Cottage and lot on Granite Lake	1100	67.65
Hammond, J. J.		
248a Gunn lot	500	30.75
Hanifin, Thomas		
33a Donkey pasture 100		
57a Taylor lot 150		
120a Cheney lot 200	450	27.68
Hardy, Mrs. Edwin H.		
118a Hardy farm and White Hill 2500		
Log cabin lot and Holbrook 350	2850	175.28
Hardy, Phillips		
86 part of Scripture farm	200	12.30
Harper, Louis		
Land and cottage	1500	92.25
Hartwell, Marjorie		
4a land and buildings 1000		
½a lot on old Nelson road 100		
½a lot on Granite Lake 500	1600	98.40
Hines, Ray H.		
Pollard cottage 500		
45a Felt Hill lot 100		
100a Tolman Hill lot 200		
16a Blodgett lot 50	850	52.28
Huntress, Frank E.		
2 lots and boat house 1000	1000	61.50
Huntsman, Trout		
25a Mrs. Edw., part of Brooks farm	200	12.30
Ingram, Edward and Jeanette		
Shaw cottage 5000		
1 boat 500	5500	338.25
Iselin, Arthur J.		
Lot and boat house on Silver Lake	400	24.60
Jackson, Charles W.		
Land and cottage	800	49.20
Johnson, John W.		
38a Wilder farm	2500	153.75
Johnson, Alfred W.		
Lot and cottage on Granite Lake	500	30.75
Joseph, Ruth		
Lot on Tolman Pond	100	6.15
Janick, Paul F.		
Cottage on Granite Lake	1800	110.70
Klemperer, Paul		
55a Thorne place	1400	86.10
Knight, A. H.		
Cottage on Granite Lake 1000		
Building lot 200	1200	73.80
Kulick, Doris and John		
Cottage and lot on Granite Lake	500	30.75
Kaywood, Mrs. Doris		
Cottage and lot	1800	110.70
Laubshire, Mrs. George		
1a Brown lot	50	3.08
Lau, Loraine		
70a Taylor pasture	150	9.23
Law, Mrs. Alex		
Griffin & Osgood pasture and lot on Silver Lake 400		
250a Town farm and lead mine 3500	3900	239.85
Laroux, Donald W.		
60a part of Kelly farm 150	150	9.23
Linder, Charles S.		
Land and buildings	700	43.05
Linder, Priscilla P.		
Patrick lot	50	3.08
Little, Jessie O.		
Cottage on Granite Lake	2000	123.00
Linz, Arthur		
Chase cottage	3700	227.55

Name and Description		Valuation	Total Tax
Lis, Michael			
Cottage on Granite Lake		800	49.20
Makechine, Arthur			
6a land and buildings	2500		
18a Whittin lot	400	2900	178.35
Mackey, Charles			
60a Cram place		2000	123.00
Mason, W. L.			
Cottage and lot	3000		
1a Munsell lot and cottage	2300		
8a Troxler lot	300		
Lot on Granite Lake	400	6000	369.00
Mason, Mrs. A. E.			
2½a land and buildings	4500		
2½a Bass lot	500		
Hale dam site	100	5100	313.65
MacDonald, H.			
Boarding house		1500	92.25
McClaren, James			
5a part of Hardy pasture	36	36	2.21
McClure, Kenneth			
55a Blodgett lot	100		
11a Tolman Hill lot	25	125	7.69
McIntire, Laura			
2a Tarbox land and cottage	1000		
Lot on Granite Lake	100	1100	67.65
McMahon, John			
30a Rugg lot		50	3.08
Menter, Mrs. H. J.			
75a Robbins lot		200	12.30
Metcalf, Doris			
Taylor lot		350	21.53
Millbank, Mrs. Robert			
Lightfoot farm	2300		
Lot on Silver Lake	400	2700	166.05
Miller, Mrs. Eliz.			
3a part of Hardy farm		54	3.32
Murdock, Leo			
75 Eustace lot		200	12.30
New England Woodenware			
100a Morse lot		200	12.30
Newberry, Dwight			
Land and cottage		1600	98.40
Nunn, Arthur, Jr.			
Lot and cottage		1700	104.55
Olson, Mary C.			
2 lots and boat house		550	33.83
Osgood, Charles H.			
40a, 1/3 interest in Osgood farm	100		
265a Beals place	500		
108a Saccarapa	200		
90a part of Patrick farm	200	1000	61.50
Page, Ralph			
Cabin		300	18.45
Parker, Louis			
40a Gibson lot	200		
172a Osgood farm	2500	2700	166.05
Parker, Leona			
67a Holt farm		1200	73.80
Parsons, Mervin R.			
50a part of W. A. Page lot	200		
5a Conrad land	100	300	18.45
Partridge, Sidney F.			
Cottage on Tolman Pond		1700	104.55
Patek, A. J.			
Land and buildings		3200	196.80
Phillips, Mrs. E. W.			
130a Day farm		1000	61.50
Platts Box Co.			
30a Farwell lot		250	15.38
Priest, John F.			
Land and buildings		1000	61.50
Public Service			
Electric lines		54097	3326.97
Reed, Vera B.			
Land and buildings on Tolman Pond		800	49.20
Richardson, Lester E.			
80a Kenniston lot		250	15.38
Robertson Motor Co.			
50a Priest lot		200	12.30
Robin, Isadore			
4½a Corey cottage		2200	135.30
Rodgers, C. R.			
Cottage and McClure lot		2100	129.15
Safford, Perley			
650a City Hill			
Champney lot			
Robbins F. Day lot			
Powers lot			

Name and Description		Valuation	Total Tax
Osgood Hill		1300	79.95
Sever, L&A			
100a Robbins pasture		300	18.45
Sever, Edgar			
55a Childs place		600	36.90
Sabastian, Lester			
Lot on Granite Lake		200	12.30
Sebastian, Josephine			
½a lot and cottage		2100	129.15
Shepard, Eliz.			
15a cottage and lot		2350	144.53
Shipp, Guinivere and Wm. H.			
3½a land and buildings on Nubanusit Lake		3000	184.50
Smith, Mrs. F. C.			
48a land and buildings	10000		
Garage	300	10300	633.45
Smith, Philip L.			
Cottage on Upton farm	300	300	18.45
Sparks, Katherine			
26a, ½ interest in Egbert farm		850	52.28
Spaulding, Earl			
Land and buildings		2000	123.00
St. Gaudens, Homer			
Estate			
Lot on Silver Lake		200	12.30
Stebbins, Mrs. Edith E.			
4a land and buildings	2000		
70a Beals pasture	800	2800	172.20
Swett, Perley			
26a Townes lot	100		
78a part of Harris lot	250	350	21.53
Teppema, Jan			
20a Fay lot	200		
95a Patrick farm	3000	3200	196.80
Thompson, Theron			
5a lot		25	1.54
Trowbridge, C. P.			
Land and buildings	3700		
Lot on Silver Lake	400	4100	252.15
Tribble, Joseph			
Skinner place	2000		
Lot	100	2100	129.15
Tuttle, Gale T.			
Jackson cottage		2000	123.00
Veino, Avery			
550a Kemp-Lewis & Goodhue lot		1600	98.40
Vigeant, Ernest			
Damon cottage		1300	79.95
Ward, Allen H.			
45a Felt Hill lot		100	6.15
Warren, Anna			
½a Cross cottage		1200	73.80
Washburn, Paul C.			
10a cottage on Nubanusit Lake		3800	
Garage	300	4100	252.15
Weaver, Eleanor			
Lot and cottage		1100	67.65
Welch, J. F.			
73a land and buildings on Nubanusit Lake		5000	307.50
Wells, Wellington			
20a White lot		300	18.45
Wheeler, Mura			
Cottage and lot	800		
Building lot	150	950	58.43
Wiswall, Leroy O.			
18a Hilltop lot		100	6.15
Whipple Walter			
6a White place		3000	184.50
Wilder, Wilfred			
4a part of Stone lot		50	3.08
Williams, W.			
10a lot and cottage on Tolman Pond		3000	184.50
Wright, May Belle			
Cottage on Granite Lake		1000	61.50
Wright, Charles			
Gay cottage and garage	1600		
48a Brown lot	500	2100	129.15

REPORT OF SELECTMEN

SUMMARY INVENTORY OF VALUATION

Land and buildings (exclusive of growing wood and timber)	$439,336 00
Electric plants	54,097 00
Horses, 15	750 00
Cows, 18	1,650 00
Hogs, 11	110 00
Fowls, 120	180 00
Boats, 1	500 00
Portable Mills, 2	3,100 00
Gasoline pumps and tanks, 4 each	535 00
Stock in trade, 1	1,000 00
Total gross valuation before exemptions allowed	501,258 00
Less soldiers' exemptions and exemptions to blind	12,675 00
Net valuation on which tax rate is computed	488,583 00

ELECTRIC AND GAS UTILITY COMPANIES

Name of Company	Stock in Trade
Sheldon Barker store	$1,000 00
Public Service Co.	54,097 00
Amount of property valuation exempted to Veterans	12,675 00
Number of inventories distributed	150
Number of inventories returned	81
Number of veterans who received property exemption	11
Number of veterans exempted form poll tax	17

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

RAYMOND HUBER,
JOHN WALTER,
WINSTON H. FRENCH,
Selectmen of Nelson.

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED FOR THE TAX YEAR 1951

Appropriations:		
Town officers' salaries	$800 00	
Town officers expenses	700 98	
Water holes	300 00	
Hospitals, clinics and health centers	153 00	
State aid construction	363 09	
Town maintenance, summer	5,500 00	
Winter maintenance	2,000 00	
Bridge repair	300 00	
Calcium chloride	500 00	
Tractor repairs	250 00	
Memorial Day and Veterans' Association	40 00	
Old Home Day	100 00	
Cemeteries	35 00	
Advertising and Regional Associations	50 00	
Wash out, 1950	5,000 00	
Payments on principal of debt	1,833 33	
County tax	2,160 26	
School tax	13,610 30	
Total town and school appropriations		$33,695 96
Less: Estimated Revenues and Credits:		
Interest and dividend tax	$1,209 79	
Savings bank tax	50 25	
Reimbursement a/c exemption of growing wood and timber	1,398 51	
Motor vehicle permit fees	768 30	
Dog licenses	87 60	
Rent of town property	50 00	
Interest received on taxes	80 10	
Total revenues and credits		3,652 55
		$30,043 41

Plus overlay		212 44
Net amount to be raised by taxation		$30,255 85
Less. 104 poll taxes @ $2.00		208 00
Amount to be raised by property taxes on which tax rate is figured		$30,047 85
Taxes to be committed to collector:		
Property taxes	$30,047 85	
Poll taxes at $2.00	208 00	
Total taxes to be committed	$30,255 85	
Tax rate	$6 15	

COMPARATIVE STATE MENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec. 31, 1951

Title of appropriation	Appropriations	Total Amount Receipts Available	Expenditures	Unexpended Balance	Overdraft
Town officers salaries	$800 00	$800 00	$790 00	$10 00	
Town officers expenses	700 00	700 00	910 04		$210 04
Expenses of town buildings			514 98		514 98
Police department			9 00		9 00
Highways and bridges					
a. Town maintenance roads	4,000 00	4,000 00	4,425 75		425 75
b. Winter maintenance	2,000 00	2,000 00	3,090 76		1,090 76
c. Wash out	1,500 00	1,500 0	1,493 55	6 45	
d. T. R. A.	363 09	363 09	389 09		26 00
e. General expenses of highway dept.	800 00	800 00	533 97	266 03	
Town poor	400 00	400 00	247 94	152 06	
Old age assistance	200 00	200 00	10 13	189 87	
Elections and registrations			20 00		20 00
Memorial Day	50 00	50 00	26 88	23 12	
Cemeteries	66 00	66 00	85 08		19 08
Town dump	30 00	30 00	52 40		22 40
Insurance	125 00	125 00	8 50	116 50	
Old Home Day	100 00	100 00	100 00		

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Title of appropriations	Appropriations	Receipts	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Monadnock Region Association	50 00		50 00	50 00		
County tax	1,665 68		1,665 69	2,160 26		494 57
Fire department and forest fires				78 42		
Special appropriation, water holes	300 00		300 00	150 00	150 00	
Interest	325 00		325 00	588 13		263 13
Vital statistics	8 00		8 00	6 00	1 00	
Calcium chloride	500 00		500 00	500 00		
State aid construction				43 70		43 70
Schools	13,610 30		13,610 30	9,000 66	4,699 64	
Town barn repairs				184 15		184 15
Libraries				55 00		55 00
Hospital appropriation	153 00		153 00	153 00		
Tractor overhaul appropriation	250 00		250 00	250 00		
Harrisville First Aid Station	20 00		20 00	20 00		
Town officers bonds				38 00		38 00
	$28,016 08		$28,016 08	$25,985 39	$5,614 67	$3,416 56
					3,416 56	
		Net unexpended balance			$2,198 11	

FINANCIAL REPORT

For the Fiscal Year Ended December 31, 1951

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

RAYMOND HUBER,
JOHN WALTER,
WINSTON H. FRENCH,
Selectmen.

February 6, 1952.

ASSETS

Cash, in hands of treasurer	$1,793 46	
Unredeemed taxes:		
(d) Previous years, 1948	13 01	
Uncollected taxes:		
(a) Levy of 1951	5,455 66	
(b) Levy of 1950	3,788 17	
(c) Levy of 1949	195 15	
(d) Previous years	2 00	
(e) State head taxes—Levy of 1951	110 00	
Total assets		$11,357 48
Grand total		$11,357 48

LIABILITIES

Accounts owed by the town:	
Water holes	$150 00
Wash-outs	6 45
Yield tax account, refund due state	173 99

Due to School Districts:		
Balance of appropriation	4,609 64	
Long term notes outstanding:		
Tractor note, 1952	1,000 00	
Tractor note, 1953	860 00	
Bridge note, 1952	833 34	
Trust funds, amount of principal used by town:	1,750 00	
Total liabilities		$9,383 42
Excess of assets over liabilities (Surplus)		1,974 03
Grand total		$11,357 45

RECEIPTS

	Current revenue:		
	From local taxes:		
1.	Property taxes—current year	$25,670 91	
2.	Poll taxes—current year—regular @ $2	136 00	
4.	Yield taxes	1,070 30	
5.	State head taxes @ $5	515 00	
6.	Total current year's taxes collected and remitted		$27,392 21
7.	Property taxes and yield taxes—previous years		3,512 21
8.	Poll taxes—previous year—regular @ $2		66 00
10.	Interest received on taxes		119 84
11.	Penalties on state head taxes		3 50
	From state:		
13.	For highways and bridges: (c) Reimbursement on bridge	$242 24	
14.	Interest and dividend tax	1,217 79	
16.	Savings bank tax and building and loan association tax	43 22	

18.	Reimbursement a/c exemption of growing wood and timber	173 99	
22.	Reimbursement a/c old age assistance	82 25	
	From local sources, except taxes:		
24.	Dog licenses	71 40	
27.	Rent of town property	297 10	
33.	Registration of motor vehicles, 1950 permits	756 31	
	Registration of motor vehicles, 1951 permits	950 80	
	Total current revenue receipts		$34,928 86
	Receipts other than current revenue:		
34.	Temporary loans in anticipation of taxes during year	$8,000 00	
42.	Sale of town property	531 62	
	Total receipts other than current revenue		8,531 62
	Total receipts from all sources		$43,460 48
	Cash on hand January 1, 1951		4,491 66
	Grand total		$47,952 14

PAYMENTS

	Current maintenance expenses:			
	General government:			
1.	Town officer's salaries		$790 00	
2.	Town officer's expenses		910 04	
3.	Election and registration expenses		20 00	
4.	Telephone and lights	$73 73		
	Expenses town hall and other town buildings	240 13		
	Oil	201 12		
			514 98	
	Bonds for town officers		38 00	
6.	Police department		9 00	

8.	Fire department, including forest fires	78 42
10.	Bounties	30 00
12.	Insurance	8 50
	Health:	
13.	Health department, including hospitals	153 00
14.	Vital statistics	6 00
15.	Harrisville, Nelson First Aid Station	20 00
16.	Town dumps and garbage removal	52 40
	Highways and bridges:	
	Calcium chloride	500 00
17.	Town road aid	389 09
18.	Town maintenance (Summer—$4,425.75) (Winter $3,090.76)	7,516 51
19.	Wash out	1,493 55
20.	General expenses of highway department	533 97
	Libraries:	
21.	Libraries	55 00
	Public welfare:	
22.	Old age assistance	10 13
23.	Town poor	247 94
	Patriotic purposes:	
25.	Memorial Day and Veteran's Associations	26 88
	Old Home Day	100 00
30.	Cemeteries, including hearse hire	85 08
	Unclassified:	
32.	Timber tax bond refund	315 00
33.	Advertising and Regional Associations	50 00
34.	Taxes bought by town	126 17
35.	Discounts, abatements and refunds	13 55
	Interest:	
37.	Paid on temporary loans in anticipation of taxes	326 58

38.	Paid on long term notes		261 55
40.	Paid on principal of trust funds used by town		52 50
	Outlay for new construction, equipment and permanent improvements:		
41.	State aid construction		43 70
	Bridge repair		300 00
	Town barn repairs		184 15
	Water holes		150 00
	Tractor overhaul		250 00
	Indebtedness:		
50.	Payments on temporary loans in anticipation of taxes		17,000 00
51.	Payment on long term notes		1,833 33
	Payments to other governmental divisions:		
55.	State head taxes paid to state treasurer		502 74
57.	Taxes paid to County		2,160 26
59.	Payments to School Districts		
	(1950 tax)	$13,265 32	
	(1951 tax)	9,000 66	9,000 66
	Total payments		$32,255 19
	Total payments for all purposes		$46,158 68
	Cash on hand December 31, 1951		1,793 46
	Grand total		$47,952 14

SCHEDULE OF PROPERTY

	Description	Value
1.	Town hall, land and buildings	$3,000 00
2.	Libraries, land and buildings	4,000 00
4.	Fire department, land and buildings	1,000 00
5.	Highway department, land and buildings	2,500 00
	Equipment	11,000 00
9.	Schools, lands and buildings	4,000 00
	Equipment	2,000 00
Total		$27,500 00

REPORT OF TOWN CLERK

Received from auto permits	$950 80	
Paid treasurer		$950 80
Received for dog licenses	77 00	
Less fees	5 60	
Paid treasurer		71 40
		$1,022 20

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF TAX COLLECTOR
PROPERTY AND POLL TAXES

LEVY OF 1949

—DR.—

Uncollected taxes as of January 1, 1951:		
Property taxes	$173 75	
Poll taxes	6 00	
		$179 75
Interest collected during fiscal year ended December 31, 1951		15 40
Total debits		$195 15

—CR.—

Remittances to treasurer during fiscal year ended December 31, 1951:		
Property taxes	$147 50	
Poll taxes	4 00	
Interest collected during year	14 10	
Property taxes by selectmen	16 25	
Interest by selectmen	1 30	
Abatements made during year	5 00	
Uncollected taxes as per collector's list:		
Property taxes	5 00	
Poll taxes	2 00	
Total credits		$195 15

LEVY OF 1948

Uncollected taxes:	
Poll taxes	$2 00

PROPERTY, POLL AND YIELD TAXES
LEVY OF 1950
—DR.—

Uncollected taxes—as of Jan. 1, 1951:		
Property taxes	$3,244 17	
Poll taxes	66 00	
Yield taxes	366 54	
		$3,676 71
Over remittance to treasurer		5 80
Interest collected during fiscal year ended December 31, 1951		105 66
Total debits		$3,788 17

—CR.—

Remittance to treasurer during fiscal year ending Dec. 31, 1951:		
Property taxes	$2,998 17	
Poll taxes	62 00	
Yield taxes	366 54	
Interest	105 66	
Abatements made during year	29 96	
Uncollected taxes as per collector's list:		
Properety taxes	223 82	
Poll taxes	2 00	
Total credits		$3,788 17

SUMMARY OF WARRANT—STATE HEAD TAX
LEVY OF 1951
—DR.—

State head taxes committed to collector:		
Original warrant	$635 00	
Added taxes	15 00	
Total commitment		$650 00
Penalties collected		3 50
Total debits		$653 50

—CR.—

Remittances to treasurer:		
Head taxes	$515 00	
Penalties	3 50	
		$518 50
Abatements		25 00
Uncollected head taxes as per collector's list		110 00
Total credits		$653 50

SUMMARY OF TAX SALES ACCOUNTS—AS OF DECEMBER 31, 1951

—DR.—

	Taxes Sales on Account Levies of:—		
	1950	1949	1948
Taxes sold to town during current fiscal year	$137 36		
Balance of unredeemed taxes—January 1, 1951		$727 81	$295 73
Interest collected after sale		4 22	28 61
Redemption costs		1 00	1 50
Total debits	$137 36	$733 03	$325 84
—CR.—			
Remittances to treasurer during year		$57 46	$176 73
Abatements during year	$45 56	149 39	87 25
Deeded to town during year			48 85
Unredeemeed taxes at close of year	91 80	526 18	13 01
Total credits	$137 36	$733 03	$325 84

UNREDEEMED TAXES FROM TAX SALES ON ACCOUNT OF LEVIES OF:

	1950	1949	1948
D. W. Dutton		$264 62	
Mary E. Penniman	$91 80	100 83	

Mildred Felix		161 23	
Fred Gauthier			$13 01
	$91 80	$526 81	$13 01

SUMMARY OF WARRANT
PROPERTY, POLL AND YIELD TAXES
LEVY OF 1951

—DR.—

Taxes committed to collector		
Property taxes	$30,048 85	
Poll taxes	208 00	
Total warrant		$30,256 85
Yield taxes		1,117 63
Added taxes:		
Property taxes		95 33
Poll taxes		14 00
Yield taxes		907 67
Interest collected		08
Total debits		$32,391 56

—CR.—

Remittances to treasurer:		
Property taxes	$25,670 91	
Poll taxes	136 00	
Yield taxes	1,070 30	
Interest collected	08	
Abatements	26 31	
Yield taxes	33 00	
Uncollected taxes as per collector's list:		
Property taxes	4,461 66	
Poll taxes	72 00	
Yield taxes	922 00	
Total credits		$32,391 56

UNCOLLECTED TAXES AS OF DECEMBER 31, 1951
LEVIES OF 1951, 1950, 1949, 1948
TAX LEVY 1951

	Property Tax	Poll Tax
Bardwell, Leslie		$2 00
Breed, Edna	$43 05	
Burkett, Hilda		2 00
Burkett, Leon	344 40	
Burt, Raymond	81 49	2 00
Burt, Rachale		2 00
Creamer, Joseph	12 30	2 00
Creamer, Florence		2 00
Dutton, D. W.	219 40	
Flood, Percy	49 20	
Frazier, William	24 60	
Frazier, Edith	18 45	
Granite Lake Association	30 75	
Guillow, Maurice	79 95	2 00
Guillow, Hazel		2 00
Guillow, Willie	61 50	
Guillow, Zadie		2 00
Hutchins, Walter	85 18	2 00
Hutchins, Agnes		2 00
Jordan, Leroy	110 70	2 00
McNally, Beula		2 00
Munroe, Florence	61 50	2 00
Moultrop		2 00
Moultrop, Ida		2 00
Murchie, Guy, Jr.	430 50	2 00
Murchie, Kathie		2 00
Parham, Norman D.	36 90	2 00
Perham, Rose M.		2 00
Poland, Edgar	6 15	2 00
Poland, Florence		2 00
Poland, Ernest	6 15	2 00
Poland, Myrtle		2 00
Poland, Orville	18 45	2 00

Poland, John	61 50	
Poland, John, Jr.		2 00
Stevens, Susie	36 90	
Struthers, Park H.	182 40	
Tompkins, Irene	30 75	2 00
Townes, Helen	4 61	2 00
Trombly, David	92 25	2 00
Trombly, Mildred		2 00
Warner, Grace	49 20	2 00
Warner, Don	6 15	2 00
Warner, Don, Jr.	66 73	2 00
Wilcox, Neva P.	86 10	2 00
Wilcox, Hollis B.		2 00
Jefts, Myron	73 80	
Gauthier, Fred	12 30	
Louis, Tompkins		2 00
Adams & O'Brien	92 25	
Barr, Ruth M.	129 95	
Carey, Forest L.	30 75	
Cheswell, Frederick	30 75	
DeBussy, Katherine	18 45	
Donahue, Paul T.	20 28	
Egbert, Victor	55 35	
Granite Lake Camp	787 20	
Felix, Mildred	184 50	
McClaren, James	2 21	
Mackey, Charles	123 00	
Olson, Mary	33 83	
Platts Box Co.	15 38	
Sabastian, Hester	12 30	
Sparks, Catherine	52 28	
Teppema, Jan	252 15	
Garnett, Samuel	92	

UNCOLLECTED YIELD TAXES AS OF DECEMBER 31, 1951
LEVY OF 1951

LaFrank, Charles J.	$77 00
Beauregard, Charles	795 90

Parsons, Marvin	8 04
Carpenter, Robert	16 56
Oja, John	24 50

TAX LEVY 1950

	Property Tax	Poll Tax
Boles, Alton	$130 48	
Burt, Raymond	91 34	
Penniman, Mary		$2 00
Gauthier, Fred	2 00	

LEVY OF 1949

Dutton, D. W.	$5 00	
McInnes, Vivian		$2 00

LEVY OF 1948

Trask, Vivian	$2 00

UNCOLLECTED HEAD TAXES AS OF DEC. 31, 1951

LEVY OF 1951

Raymond Burt	$5 00
Rachale Burt	5 00
Maurice Guillow	5 00
Hazel Guillow	5 00
Guy Murchie	5 00
Kathie Murchie	5 00
Norman Perham	5 00
Rose Perham	5 00
John Poland, Jr.	5 00
Park Struthers	5 00
Irene Tompkins	5 00
David Trombly	5 00
Mildred Trombly	5 00
Neva Wilcox	5 00
Hollis Wilcox	5 00
Louis Tompkins	5 00
Philip Jordan	5 00
Mary Jordan	5 00
Bula McNally	5 00
John McNally	5 00

Everett Pearl	5 00
Edgar Polland	5 00

I hereby certify that the above list showing names and amount due from each delinquent taxpayer as of Dec. 31, 1951 on account of tax levies of 1951, 1950, 1949, and 1948 is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collecetor.

TOWN TREASURER'S REPORT

RECEIPTS

Taxes	$31,327 07
Bank loan	8,000 00
Rent of tractor	244 00
Reimbursement from State for yield tax	173 99
Refund sheriff's office	10 00
Rebate from State for bridge	242 24
Sale of calcium chloride	14 08
Interest of dividend tax	1,217 79
Savings Bank tax	43 22
State's share of head taxes	2 54
Rent of town hall	54 00
Forest fires	463 23
Sale of tax titles	531 62
State—old age	82 25
Hedgehog bounties	32 25
Auto fees	950 80
Dog taxes	71 40
	$43,460 48
Balance on hand Jan. 1, 1951	4,491 66
	$47,952 14
Payments	46,158 68
Balance on hand Jan. 1, 1952	$1,793 46

FLORENCE TOLMAN,
Treasurer.

DETAILED STATEMENT

Detail No. 1. Salaries of Town Officers:

Raymond Huber, selectmen chairman	$150 00
John Walter, second selectman	100 00
Winston French, third selectman	85 00
Frank E. Upton, Sr., tax collector	250 00
Florence Tolman, treasurer	50 00
Mildred Quigley, town clerk	100 00
Ruby Murdough, overseer of poor	10 00
Bernard F. Richardson, health officer	10 00
Bernard F. Richardson, constable	15 00
Frank E. Upton, Jr., police officer	5 00
Harold King, auditor	15 00
	$790 00

Detail No. 2. Town Officers' Expenses:

Frank Upton, Sr., tax sale expenses	$11 19
Chase's, supplies	114 17
Association of N. H., assessors' dues	2 00
Winston French, expenses	11 33
Harold J. King, expenses	3 37
U. S. Auto Truck Guide	9 00
Raymond Huber, telephone and stationery expenses	20 45
Frank Upton, Sr., tax meeting	11 27
Winston French, tax meeting	11 27
John Walter, tax meeting	11 27
Raymond Huber, tax meeting	11 27
Winston French, work on Colony lot	3 00
Ruth Staples, work on check list	10 00
Sentinel Printing Co., 250 town reports	247 83
Winfield Chaplin, Dr., registering transfer deeds	15 70
Esther G. Bennett, register of deeds	20
Sentinel Printing Co., letter heads	16 95
Roy M. Pickard, town council	80 10

Ida M. Harner, tax collectors' association	3 00
Francis Tolman, sign for town dump	2 00
Sargent Bros., printing tax bills	21 96
Raymond Huber, trip to tax commission office	13 00
N. H. City and Town Clerk Association, membership	2 00
Winston French, running town lines	10 00
Raymond Huber, running town lines	10 00
John Walter, running town lines	7 00
State Tax Commission, audit	116 09
Mildred Quigley, expenses	98 25
B. F. Richardson, collecting dog licenses	8 00
Florence Tolman, expenses	14 00
Frank Upton, Sr., expenses	14 37
	$910 04

Detail No. 3. Expenses of Town Buildings:

N. E. Tel. and Public Service Co.	$73 73
Maurice Tolman, janitor	26 25
Mason Insurance Co., fire insurance	194 88
Louis Pasquarelli, repair tablet on town hall	10 00
John McNally, care of common	5 00
Winston French, cord wood for town hall	4 00
Mann Oil Co., oil for town barn	201 12
	$514 98

Detail No. 4. Police Department:

John McNally, police work	$9 00
	$9 00

Detail No. 5. Highway and Bridges:

Edward Murdough, town road maintenance	$4,425 75
Edward Murdough, winter maintenance	3,090 76
Edward Murdough, washout of 1950	1,493 55
Town share of wages of T. R. A. and general expenses	389 09
General expenses of highway department	533 97
	$9,933 12

Detail No. 6. Town Poor:	
Groceries and medication	$247 94
State of N. H., old age assistance	10 13
	$258 07
Detail No. 7. Elections:	
Irene Tompkins, supervisor of check list	$14 00
Ruth Staples	6 00
	$20 00
Detail No. 8. Patriotic Purposes:	
Flowers for Memorial Day	$26 88
	$26 88
Detail No. 9. Care of Cemeteries:	
Maurice Tolman	$69 00
Spencer Hardware Co.	16 08
	$85 08
Detail No. 10. Town Dump:	
Edward Scripture	$30 00
Edward Murdough, gravel	6 40
Richard Cameron, bulldozing	16 00
	$52 40
Detail No. 11. Insurance:	
G. H. Aldrich & Sons, book insurance	$8 50
Detail No. 12. Old Home Day:	
Richard Upton	$100 00
Detail No. 13. Monadnock Region Association:	
Treasurer	$50 00
	$50 00
Detail No. 14. Payment on Other Govt. Divisions:	
County taxes	$2,160 26

Detail No. 15. Fire Dept. Including Forest Fires:

Forest Fire, Struthers	$28 94
Lowell's Gulf Station, oil	5 10
Edward Murdough, gravel for fire hole	3 20
John McNally, care of fire equipment	34 99
Robertson Motor Co., anti freeze for fire truck	3 19
John J. Hammon, gas for fire truck	3 00
	$78 42

Detail No. 16:

Special appropriation for water holes	$150 00

Detail No. 17. Temporary Loans:

Keene National Bank, short term notes	$17,326 58
Keene National Bank, long term notes	1,833 33

Detail No. 18. Interest:

Treasurer of trust funds	$52 50
Keene National Bank on loans	261 05
	$314 55

Detail No. 19. Vital Statistics:

Mildred Quigley	$6 00

Detail No. 20. Calcium Chloride:

Edward Murdough	$500 00

Detail No. 21:

State Aid Construction	$43 70

Detail No. 22. Schools:

School treasurer	$9,000 66

Detail No. 23. Bounties:

Raymond Huber	$10 00
Winston French	20 00
	$30 00

Detail No. 24. Abatements Refunded:

D. W. Dutton	$8 89
M. R. Parsons	4 66
	$13 55

Detail No. 25. Taxes Bought by Town:

Frank Upton, Sr., collector	$126 17

Detail No. 26. Town Barn Repairs:

Arthur Whitcomb	$169 15
C. J. LaFrank	15 00
	$184 15

Detail No. 27. Libraries:

Wilmer Tolman	$47 50
Mason Insurance Co.	7 50
	$55 00

Detail No. 28. Timber Tax Bond Refund:

A. G. Rocco	$315 00

Detail No. 29. Special Appropriation:

Elliot Community Hospital	$153 00

Detail No. 30. Special Appropriation:

For tractor overhaul	$250 00

Detail No. 31:

Harrisville First Aid Station	$20 00

Detail No. 32. Town Officers' Bonds:

Palmer Insurance Co.	$38 00

Detail No. 33. Head Taxes:

Treasurer of N. H.	$502 74

Detail No. 34. Bridge Repair:

Harry Frazier	$300 00

REPORT OF ROAD AGENT

SUMMER MAINTENANCE

JAN. 1, 1951 TO JAN. 1, 1952

Edward Murdough, 380 hrs. @ $1.05	$399 00
Don Warner, 370 hrs. @ $1.00	370 00
George Curtis, 68½ hours @ $1.00	68 50
Robert Carpenter, 91½ hrs. @ $1.00	91 50
Terrance Quigley, 96½ hrs. @ $1.00	96 50
Theodore Murdough, 196 hrs. @ $1.00	196 00
Clyde Hutchins, 133 hrs. @ $1.00	133 00
Barney Quigley, 10½ hrs. @ $1.00	10 50
Frank Ball, 77½ hrs. @ $1.00	77 50
Everett Frazier, 4½ hrs. @ $1.00	4 50
Roger Price, 83½ hrs. @ $1.00	83 50
Claude Hutchins, 20½ hrs. @ $1.00	20 50
Edgar Poland, 129 hrs. @ $1.00	129 00
Victor Hutchins, 47 hrs. @ $1.00	47 00
Edward Murdough, truck, 129½ hrs. @ $1.60	207 20
Edward Murdough, truck, 251½ hrs. @ $2.20	553 30
Johnson Motor	44 76
Raymond Burt	25 00
Arthur Whitcomb, grader	200 00
Perkins, Bassett & Wright	29 92
Clyde Coombs	11 57
Keene Sand & Gravel, gravel and patch	93 16
Spencer Hardware	7 20
Jan Teppama, gravel	54 60
Earl Spalding, gravel	43 60
John Griffin, gravel	30 20
Wilmer Tolman, gravel	6 00
Newt Tolman, gravel	10 40
Theodore Priest, gravel	36 00
Alfred Foster, gravel	21 60
Town of Jaffrey, grader	257 25

Fred Huntley, rake teeth	36 00
Howard Hardware, brush hooks	9 86
Gale Hill	24 15
Alvah Colby	6 50
E. Murdough	5 00
Berger Metal Culvert	387 79
Sibley Oil Co.	186 22
John Hammond, gas	8 60
Charles Beauregard & Sons	63 00
State of New Hampshire, grader	118 30
Perley Wilcox	13 75
Richard Cameron, tarring	175 00
Collector Internal Revenue, social security	30 87
E. Murdough, paid express on bucket teeth	4 25
Amount expended	$4,428 05
Amount drawn from town	4,425 75

WINTER MAINTENANCE

JAN. 1, 1951 TO JAN. 1, 1952

Edward Murdough, 454½ hrs. @ $1.05	$477 28
Don Warner, 95 hrs. @ $1.00	95 00
John Warner, 5 hrs. @ $1.00	5 00
Barry Tolman, 24 hrs. @ $1.00	24 00
Frank Ball, 183 hrs. @ $1.00	183 00
John McNally, 81½ hrs. @ $1.00	81 50
George Curtis, 93 hrs. @ $1.00	93 00
Roger Price, 85½ hrs. @ $1.00	85 50
Robert Carpenter, 22½ hrs. @ $1.00	22 50
Donald Curtis, 9 hrs. @ $1.00	9 00
Ernest Breed, 2 hrs. @ $1.00	2 00
Raymond Huber, 16½ hrs. @ $1.00	16 50
Olton Pearl, 2 hrs. @ $1.00	2 00
Terrance Quigley, 10 hrs. @ $1.00	10 00
Paul Kent, 6 hrs. @ $1.00	6 00
Walter Glazier, 42 hrs. @ $1.00	42 00
Winston French, 6½ hrs. @ $1.00	6 50
Victor Hutchins, 14 hrs. @ $1.00	14 00

Theodore Murdough, 75 hrs. @ $1.00	75 00
Frank Upton, Jr., 32 hrs. @ $1.00	32 00
Everett Frazier, 16½ hrs. @ $1.00	16 50
Barney Quigley, 32 hrs. @ $1.00	32 00
Edward Murdough, truck, 36½ hrs. @ $1.60	58 40
Edward Murdough, truck, 402 hrs. @ $2.20	884 40
Casselini & Venable, roll for caterpiller	72 68
Perkins, Bassett & Wright, supplies	37 03
M. S. Perkins, cutting edges and steel	71 20
Spencer Hardware, supplies	7 16
Elm City Grain, salt	110 00
Frank Ball, welding snow plows	50 00
Sibley Oil Co.	191 30
Town of Sullivan, plowing Merchies Road	73 50
Gail Hill	18 17
R. Buckley, welding tracks on tractor	29 00
Sears Roebuck, battery	20 85
Sheldon Barker, gas	35 79
Theodore Priest, gravel	9 60
Earl Spalding, sand	24 00
E. Murdough, telephone calls, postage and envelopes	6 58
Collector of Internal Revenue	14 70
Arthur Whitcomb, sand	21 44
Holbrook Grocery, chloride	19 68
Amount expended	$3,090 26
Amount drawn from town	3,090 76

WASHOUT APPROPRIATION, $1,500 00

Edward Murdough, 175 hrs. @ $1.05	$183 75
George Curtis, 50 hrs. @ $1.00	50 00
Theodore Murdough, 57½ hrs. @ $1.00	57 50
Clyde Hutchins, 4½ hrs. @ $1.00	4 50
Edgar Poland, 64 hrs. @ $1.00	64 00
Terrance Quigley, 22½ hrs. @ $1.00	22 50
Claude Hutchins, 87 hrs. @ $1.00	87 00
Barney Quigley, 2½ hrs. @ $1.00	2 50
Victor Hutchins, 5½ hrs. @ $1.00	5 50
Don Warner, 168 hrs. @ $1.00	168 00

Roger Price, 47 hrs. @ $1.00	47 00
Robert Carpenter, 40 hrs. @ $1.00	40 00
Edward Murdough, 234 hrs. @ $2.20	514 80
Edward Murdough, 40½ hrs. @ $1.60	64 80
Forest Poland and truck	123 50
Percy Muzzey and truck	35 80
E. Weston, gravel	22 40
Amount expended	$1,493 55
Amount drawn from town	1,493 55

TRACTOR REPAIRS
PAID FROM GENERAL FUNDS

Clyde Coombs	$448 35
Johnson Motor	48 62
Gail Hill	37 00
Amount expended	$533 97
Amount drawn from town	533 97

SPECIAL APPROPRIATION

Holbrook Grocery, calcium chloride	$500 00
Amount expended	$500 00
Amount drawn from town	500 00

EDWARD MURDOUGH,
Road Agent.

REPORT OF SUPERINTENDENT AND SEXTON, 1951

NELSON VILLAGE CEMETERY

Supt. and Sexton, Maurice D. Tolman

APRIL

Maurice D. Tolman, 8 days, 4 hours	$68 00	
		$68 00

MAY

Maurice D. Tolman, 2 days, 5 hours	$21 00	
		$21 00

SEPTEMBER

Maurice D. Tolman, 2 days	$16 00	
		$16 00
		$105 00

Received from trust funds.

DETAILED ACCOUNT 1951

Maurice D. Tolman

Work includes raking and removal of leaves, removing low tree limbs from paths, care of private lots, removing surplus rocks, filling in hollow places.

DETAILED ACCOUNT, 1951

Supt., Maurice D. Tolman, Sexton

APRIL

April 9, 4 hours	$4 00
April 10, 6 hours	6 00
April 12, 8 hours	8 00
April 13, 8 hours	8 00

April 14, 4 hours	4 00	
April 16, 7 hours	7 00	
April 18, 4 hours	4 00	
April 20, 8 hours	8 00	
April 23, 7 hours	7 00	
April 26, 4 hours	4 00	
April 27, 8 hours	8 00	
		$68 00

MAY

May 10, 4 hours	$4 00	
May 11, 4 hours	4 00	
May 14, 5 hours	5 00	
May 23, 4 hours	4 00	
May 29, 4 hours	4 00	
		$21 00

SEPTEMBER

September 6, 4 hours	$4 00	
September 15, 4 hours	4 00	
September 24, 4 hours	4 00	
September 27, 4 hours	4 00	
		$16 00
Received from trust funds		$105 00

REPORT OF TRUST FUNDS, TOWN OF NELSON

ON DECEMBER 31, 1951

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town†	$200.00	3%	$19.80	$6.59	$12.00	$14.49
1903	Bancroft Cemetery Trust Fund	Loaned Town†	100.00	3%	16.13	3.47	2.00	17.60
1906	Whitney Cemetery Trust Fund	Loaned Town†	50.00	3%	8.21	1.74	1.00	8.95
1908	Charles Atwood Cemetery Trust Fund	Loaned Town†	50.00	3%	7.08	1.72	1.00	7.79
1909	Flora Bryant Cemetery Trust Fund	Loaned Town†	50.00	3%	14.26	1.92	4.00	12.18
1910	Russell Kittredge Cemetery Trust Fund	Loaned Town†	100.00	3%	19.88	3.59	4.00	19.47
1921	James Derby Cemetery Trust Fund	Loaned Town†	300.00	3%	76.94	11.28	8.00	80.22
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	19.41	3.61	4.00	19.02
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2½%	4.99	1.64		6.63
1932	Henry Melville Cemetery Trust Fund	$1,100 dep. Cheshire Co. Savings Bank		2½%				
		$900 loaned Town†	2,000.00	3%	54.75	60.92	65.00	50.67
1932	Henry Melville Library Trust Fund	Deposited in Cheshire Co. Savings Bank	1,000.00	2½%		30.23	25.15	6.08
1933	Delia Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	26.47	3.81	2.00	28.28
1946	Edric Smith Cemetery Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	8.43	3.27	2.00	9.70
1949	William O. Conrad Cemetery Trust Fd.	Deposited in Cheshire Co. Savings Bank	200.00	2½%	7.09	6.26	2.00	11.35
1951	Homer F. and Ethel Priest, Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	200.00	2½%		2.00		2.00
	Totals		$4,600.00		$283.44	$142.14	$132.15	$293.43

†Note given.
December 31, 1951.

CLAUDIA BARKER,
DOROTHY F. FRENCH,
CORA J. TOLMAN,
} Trustees.

LIBRARY REPORT

Jan. 1, to Dec. 31, 1951

Total number of volumes in library	4,291
Number of volumes purchased	11
Number of volumes presented	22
Number of volumes circulated	234
Number of periodicals and pamphlets circulated	70
Total number of volumes, periodicals and pamphlets circulated	304

ALICE W. SHARPLES,
Librarian.

LIBRARY FINANCIAL REPORT

January 1, 1951—January 1, 1952

RECEIPTS

Balance in Treasury Jan. 1, 1951	$157 52
White fund	66 46
Dividends from Am. Tel. & Tel. stock	108 00
Interest on White Fund	13 51
Interest on Melville Fund	25 15
Sale of 12 rights @ $1.77 ea.	21 24
	$391 88

PAYMENTS

Mason Ins. Agency	$20 00
Palmer Ins. Agency	8 95
Alice Sharples, Librarian	46 00
Alice Sharples, books	25 80
Postage	75
William H. Sharples, Janitor	11 00
	$112 50
Balance, Jan 1, 1952, cash	$212 92
White Fund	66 46
Balance in treasury, Jan. 1, 1952	$279 38

WILMER C. TOLMAN,
Treasurer.

TOWN HALL

Report of Maurice D. Tolman, Janitor
1951

Dec. 30, 1950 and Jan. 1, 1951, built two fires	$1 00
January, shoveled snow	50
March, care of hall, built fire for check list	1 25
March, care of hall, built fire for town meeting	1 50
April, care of hall and fire for check list	1 25
April, care of hall and fire for special town meeting	1 50
April, care of hall for selectmen	1 25
August, care of hall, Old Home Week	1 00
Getting and returning chairs for use at hall	2 00
October, care of hall, replacing stove	1 25
October, 15-16-17, building three fires, care of hall for use of State auditors	2 00
December, care of hall and fire for check list	1 25
Care of hall for nine dances	9 00
December 31, shoveled snow, built fire, settlement day	1 00

SUPPLIES FOR 1951

3 rolls of paper	35
Floor wax	15
	$26 25

Town Hall, rent received nine dances	$54 00

One dance benefit, no charge.

AUDITOR'S CERTIFICATE

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report, Superintendent of the Cemetery and Sexton of Town Hall. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances. Receipts have been properly accounted for, payments duly approved and recorded, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

HAROLD G. KING,
Auditor.

AUDITOR'S CERTIFICATE

I hereby certify that I have examined the accounts of the School Board, together with the financial records of the School Treasurer. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances. Receipts have been properly accounted for, payments duly approved and recorded, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

HAROLD G. KING,
Auditor.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

October 29, 1951

Board of Selectmen
Nelson, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Nelson which was made by this Division, acting under authority of Chapter 82, Section 27, of the Revised Laws of New Hampshire, which provides in part as follows:

> "Audit on Motion of Commission. The commission may cause an audit to be made of the accounts of any city, town, school district, village district or precinct, as often as once in two years, or whenever conditions appear to it to warrant such."

This audit covered the fiscal year ended December 31, 1950, and the period from January 1st to October 15, 1951. Exhibits as hereafter listed are included as part of the report which is made up in three sections as follows:

Section I—Fiscal Year Ended December 31, 1950.
Section II—Period January 1st to October 15th, 1951.
Section III—Statistical Table—Ten Year Statement of Indebtedness, Valuation and Taxes.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Road Agent.

FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1949-December 31, 1950: (Exhibit A.)

Comparative Balance Sheets as of December 31, 1949 and December 31, 1950, are presented in Exhibit A. As indicated therein, the Net Debt increased by $4,394.32 during the year 1950.

Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt

Net Budget Deficit	$5,637 33	
Decrease in Accounts Receivable	495 00	
Tax Liens Transferred to Tax Deeds	83 38	
Decrease in Cash in Hands of Official	11 99	
		$6,227 70

Decreases in Net Debt

Long Term Notes Paid	$1,833 33	
Excess Remittance by Tax Collector	05	
		1,833 38
Net increase		$4,394 32

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1950, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of $6,107.67, less a net revenue surplus of $470.34, resulted in a net budget deficit of $5,637.33.

Summary of Receipts and Expenditures:

(Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1950, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of October 15, 1951, is indicated in Exhibit K.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

GENERAL COMMENTS

Indebtedness, Valuation and Taxes:

Table I presents a ten year statement of Indebtedness, Valuation and Taxes. It will be noted that during the period from January 31, 1941 to December 31, 1950, the Net Debt increased from $4,371.92 to $10,622.01.

During the same period the assessed valuation increased by approximately $135,000.00 and the amount of the annual tax levy more than doubled,—going from $11,364.64 to $23,758.19. The local tax rate increased from $3.00 to $4.66 per hundred as compared to an increase in the average rate for the state during this period from $3.41 to $4.31.

Current Deficit:

The balance sheet as of December 31, 1950, (Exhibit A) indicates a current deficit of $4,345.34, as shown herewith:

Total Current Liabilities	$14,459 99
Total Assets	10,114.65
Current Deficit	$4,345 34

In explanation of the term "current liabilities", it may be stated that these consisted of "accounts payable," "unexpended balances of the school district and other special appropriations" and "outstanding temporary loans."

To remain in sound financial condition, a town should at all times have sufficient "assets" to meet its "current liabilities." The "current deficit" of 1950 was caused by the budget deficit which resulted from appropriation overdrafts.

Town Balance Sheet—1950:

It is noted that the town balance sheet of December 31, 1950, which was included in the annual financial report filed with this office and which appeared in the annual printed report, indicated a Net Debt of $1,717.68 as compared to the actual Net Debt on December 31, 1950, of $10,622.01, as shown by Exhibit A. Most of this difference was due to the omission of temporary loans outstanding which amounted to $9,000.00.

Selectmen's Record of Receipts and Expenditures:

It is recommended that the accumulated totals of the several classification columns be carried forward from page to page in the Selectmen's Record of Receipts and Expenditures. If this procedure is followed, the relation of expenditures to appropriations may be determined at any time throughout the year.

Town Clerk:

The Town Clerk should make monthly remittances to the Treasurer of funds received from the issuance of motor vehicle permits as required by Chapter 116, Section 22 of the Revised Laws of New Hampshire. It was noted that during 1950 only three remittances were made on this account, as follows:

	Motor Vehicle Permits Issued to Date of Remittance	Remittances to Treasurer
July 25	$605 73	$122 26
December 15	138 82	194 07
December 30	11 76	439 98
	$756 31	$756 31

It was also noted that the number of dog licenses issued in 1950 was 39, amounting to $95.00. In 1951, up to October 15th, only 16 licenses, amounting to $35.00 had been issued. While it is not the duty of the Town Clerk to go out and collect dog licenses, the law provides certain remedies to enforce their payment.

Road Agent:

It is recommended that the Road Agent obtain the signatures of all employees on each payroll and that the signed payrolls be returned to the Selectmen to be filed with the proper vouchers.

Conclusion:

With exceptions as herein indicated, the accounts and records of the town officials which we audited were found to be in good order.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Nelson for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION.

C. David Sullivan, Auditor
John T. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

October 29, 1951

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Nelson for the fiscal year ended December 31, 1950, and the period from January 1st to October 15th, 1951; and, with exceptions as herein noted, found them to be in good condition. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1950.

Respectfully submitted,
HAROLD G. FOWLER,
Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

C. David Sullivan, Auditor
John T. Flanders, Accountant

SECTION III

Statistical Table—Ten Year Period

TABLE I—TOWN OF NELSON

Statement of Indebtedness, Valuation and Taxes Ten Year Period

Fiscal Year Ended:	Outstanding Temporary Loans	Outstanding Long Term Notes	Net Debt or (*) Surplus	Assessed Valuation	Total Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Local Tax Rate Per $100	Average State Tax Rate Per $100
January 31, 1941		$5,750.00	$4,371.92	$370,901.00	$11,364.64	$2,078.30	$134.79	$3.00	$3.41
January 31, 1942		4,950.00	1,995.85	368,474.00	10,696.66	1,858.20	562.11	2.84	3.35
January 31, 1943		4,150.00	373.88	378,361.00	9,854.37	1,317.89	890.55	2.54	3.23
January 31, 1944		3,350.00	(*)1,606.00	383,872.00	9,270.99	1,077.65	718.58	2.35	3.03
December 31, 1944		2,550.00	(*)2,764.08	404,452.00	10,371.75	1,213.44	666.20	2.51	3.07
December 31, 1945		1,750.00	(*) 149.94	392,391.00	12,303.73	1,472.46	179.34	3.00	3.26
December 31, 1946		1,750.00	(*)1,130.87	422,684.00	13,941.23	1,968.22		3.25	3.47
December 31, 1947		7,610.00	5,926.85	454,622.00	16,135.77	1,608.98	42.71	3.50	3.71
December 31, 1948		6,610.00	4,515.20	468,988.00	20,622.98	4,041.87	226.84	4.35	4.06
December 31, 1949		8,110.00	6,227.69	478,914.00	24,149.70	4,298.63	379.11	5.00	4.31
December 31, 1950	$9,000.00	6,276.67	10,622.01	505,841.00	23,758.19	3,860.46	1,023.54	4.66	4.31

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the Inhabitants of the School district in the town of Nelson qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 8th day of March 1952, at 7:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officer or agent of the district.

6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.

8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officers and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization funds together with other income; the school board to certify to the selectmen the balance between the estimateed revenue and the appropriation, which balance is to be raised by taxes by the town.

9. To take up any other business which may legally come before this meeting.

Given under our hands at said Nelson this 1st day of February, 1952.

GEORGE STAPLES, Chairman,
EDITH FRAZIER, Secretary,
RODGER TOLMAN,
School Board.

A true copy of Warrant—Attest:

GEORGE STAPLES, Chairman,
EDITH FRAZIER, Secretary,
RODGER TOLMAN,
School Board.

FINANCIAL REPORT OF THE NELSON SCHOOL DISTRICT

For the Fiscal Year Beginning July 1, 1950
Ending June 30, 1951

CERTIFICATE

This is to certify that the following information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

CHARLES L. BOWLBY,
Superintendent.
GEORGE H. STAPLES,
EDITH FRAZIER,
RODGER TOLMAN,
School Board.

July 10, 1951.

RECEIPTS

Local taxation:	
Current appropriation	$11,300 66
Special appropriations	200 00
Total	$11,500 66
Other sources:	
Other	84 87
Total receipts from all sources	$11,585 53
Cash on hand at beginning of year, July 1, 1950	2,612 61
Grand total	$14,198 14

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the School Board of Nelson, N. H., of which this is a true summary for the fiscal year ending June 30, 1951, and find them correctly cast and properly vouched.

HAROLD G. KING,
Auditor.

July 10, 1951.

PAYMENTS

	Total Amount	High School	Elem. School
Administration:			
Salaries of district officers	$125 00	$28 50	$96 50
Superintendent's salary (local share)	78 00	21 30	56 70
Tax for state wide supervision	114 00	26 00	88 00
Salaries of other administrative personnel	30 93	8 43	22 50
Supplies and expenses	81 39	18 55	62 84
Instruction:			
Teacher's salaries	2,471 03		2,471 03
Books and other instructional aids	437 54		437 54
Scholars' supplies	311 68		311 68
Supplies and other expenses	146 32		146 32
Operation of school plant:			
Salaries of janitors	126 45		126 45
Fuel or heat	243 92		243 92
Water, light, supplies and expenses	204 27		204 27
Maintenance of school plant:			
Repairs and replacements	358 57		358 57

	Total Amount	High School	Elem. School
Auxiliary activities:			
Health supervision	31 10		31 10
Transportation	3,403 00	1,744 75	1,658 25
Tuition	4,402 77	2,640 00	1,762 77
Special activities and special funds	79		79
Fixed charges:			
Retirement	149 20		149 20
Total current expenses	$12,715 96	$4,487 53	$8,228 43
Capital outlay:			
Land and new buildings	15 00		15 00
Additions and improvements to buildings	543 26		543 26
New equipment	905 41		905 41
Total payments for all purposes	$14,179 63	$4,487.53	$9,692 10
Total cash on hand at end of year (June 30, 1951)			
General fund	18 51		
Grand total	$14,198 14		

BALANCE SHEET, JUNE 30, 1951

ASSETS

Cash on hand June 30, 1951	$18 51
Other	
Total assets	$18 51
Net debt	
Grand total	$18 51

LIABILITIES

Account owed by district:	
Total liabilities	
Surplus (excess of assets over liabilities)	$18 51
Grand total	$18 51

SCHOOL TREASURER'S REPORT

Fiscal Year Ending June 30, 1951

Cash on hand June 30, 1950 (treasurer's bank balance)		$2,612 61
Received from selectmen:		
Current appropriation	$11,300 66	
Special appropriations	200 00	
Received from all other sources	84 87	
		11,585 53
Total amount available for fiscal year (balance and receipts)		$14,198 14
Less school board orders paid		14,179 63
Balance on hand as of June 30, 1951 (treasurer's bank balance)		$18 51

FLORENCE TOLMAN,
District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson, of which the above is a true summary for the fiscal year ending June 30, 1951 and find them correct in all respects.

HAROLD G. KING,
Auditor.

July 14, 1951.

NELSON SCHOOL DISTRICT BUDGET, 1952-1953

Administration:		
Salaries of district officers		$140 00
Chairman board	$50 00	
Secretary board	30 00	
Member	25 00	
Treasurer	15 00	
Moderator	10 00	
Auditor	5 00	
Clerk	5 00	
Supt's salary (local share)		225 65
Tax for statewide supervision ($2 per pupil to State of N. H.)		110 00
Salaries of other administrative personnel (Supt's clerk, town census)		91 60
Supplies and expenses (office supplies, forms, telephone, stamps for Supt's office and board members)		75 00
Instruction:		
Elementary teachers salaries (Mrs. Hastings, Mrs. Wilson)		2,810 00
Books and instructional aids		150 00
Scholars supplies (paper, pencils, chalk)		150 00
Supplies and other expenses (reference books, work books, graduation)		50 00
Operation of school plant:		
Salaries of janitors		130 00
Fuel and heat		250 00
Water, light and supplies, soap, floor cleaner, mops, brooms, towels)		125 00
Maintenance of school plant:		
Repairs and replacements		150 00
Auxiliary activities:		
Health supervision (nurse, doctor, supplies)		70 00
Transportation, high		1,800 00

Transportation, elementary	1,850 00
Tuition, high school	5,500 00
Tuition, elementary	2,100 00
Special activities and special funds	10 00
Fixed charges:	
Teacher's retirement (6.09% of salary payable to state N. H.)	172 00
Total current expenses	$15,959 25
Capital outlay:	
Lands and new buildings (grading, grass-seed)	$100 00
New equipment (union share Mass. Vision eqpt.)	25 00
Total school appropriation	$16,084 25

RECEIPTS

State aid	none	
Balance of 1951-52 appropriation	$200 00	
District assessment to be raised by property taxes		$15,884 25

REPORT OF THE SCHOOL SUPERINTENDENT

The school year 1950-1951 saw some changes in the school system and in the school building at Munsonville. The schoolhouse was repainted inside and the floors were sanded and sealed. Shelves were provided for dishes and food. An electric hot-plate, dishes and silverwear was purchased and Mrs. Hastings operated a very satisfactory hot lunch program during the winter. A very important improvement was that of a new sink, drinking fountain and running water. The school grounds were rough graded and playground equipment was installed.

Due to the heavy teaching load and numerous classes, the 8th grade was sent to The Wells Memorial School after a meeting with their parents. Notices for transportation bids were posted for transportation to Keene and for elementary routes. Two bids were submitted on a three year basis, Mr. Winston French was low bidder by $205 per year for the three year period, plus the agreement to purchase a new bus.

Pupils who attend Keene High School from the district have been doing good work, with only two subjects being failed in the entire group. Attendance has been very satisfactory.

The future organization of the school depends upon whether a teacher for a one-room school can continue to be obtained, since teachers are no longer trained for this work; or whether some grades go to The Wells School. Another solution might be the conversion of the Munsonville building into a two room school. As long as a capable teacher like Mrs. Hastings can be employed, good work can be obtained from the pupils. All solutions should be studied however, for the future.

C. L. BOWLBY,
Superintendent.

REPORT OF THE MUSIC SUPERVISOR

I herein submit my report concerning the elementary music program in the school. The aim of the music program is to develop a love and appreciation of good music and the desire to participate spontaneously in group work, both vocal and instrumental. A comprehensive course is given, starting with rote singing in the first grade and covering the prescribed fundamentals in each grade through the eighth. An opportunity is given for each pupil to play in a rhythm band in the lower grades and in a tonette band in the intermediate grades. Folk dancing also is part of the music program as well as is music appreciation.

During the year programs were presented at Christmas and on Memorial Day which were largely attended and which the children enjoyed preparing. The tonette band was a featured part of these programs.

The pupils are enthusiastic and appreciative of all phases of the music program. I find the record library available in the Union office, to be of real benefit to the pupils of the schools.

Sincerely,
AZALEA WILSON,
Elementary music supervisor.

HEALTH REPORT
ANNUAL SUMMARY FOR THE DISTRICT
1950-1951

Total number of children examined	26
Underweight (10%)	4
Defective vision	9
Defective teeth	11
Diseased tonsils	3
Hearing	4

PERCY McINTIRE, M. D.,
MARGARET FORD, R. N.

NELSON SCHOOL CENSUS

September 1951

Ages	Total children	Boys	Girls	In School
Less than 1 year old	2		2	
1 year old	6	5	1	
2	7	4	3	
3	2	2		
4	4	3	1	
5	5	1	4	1
6	2		2	2
7	5	4	1	5
8	3	2	1	3
9	6	3	3	6
10	1		1	1
11	1	1		1
12	11	6	5	11
13	8	4	4	8
14	5	5		5
15	6	4	2	6
16	5	2	3	5
17	3	3		
18	3	3		1
Totals 85	85	52	33	55

NELSON SCHOOL DIRECTORY
1951-1952

SCHOOL BOARD

	Term expires
Mrs. George Staples, chairman	March 1952
Mrs. Edith Frazier, secretary	March 1953
Mr. Rodger Tolman	March 1954

STAFF

Mrs. Freda Hastings	Grades 1-7
Mrs. Azalea Wilson	Music
Mrs. Margaret Ford	Nurse

SCHOOL DISTRICT OFFICERS

Mrs. Florence Tolman	Treasurer
Mr. Francis Tolman	Moderator
Mr. Harold King	Auditor
Mildred Huber	Clerk

VITAL STATISTICS

BIRTHS

Date	*Baby's Name*	*Father's Name*	*Mother's Maiden Name*
July 2	Jean Edith	William H. Frazier	Edith M. Pearl
Sept. 23	Lynne Florence	Leonard F. Frazier	Marion E. Weston

MARRIAGES

Date	*Place*	*Name*	*Residence*
Jan. 6	Keene	John L. Poland Edith V. Sweeney	Munsonville Keene
June 14	Nelson	Clyde W. Hutchins Brenda M. Newcomb	Nelson Warner
June 15	Nelson	Claire G. Coywood Doris T. Ladd	New Ipswich Nelson

DEATHS

Date	*Place of Birth*	*Name*	*Age*
Feb. 25	North Ware	Thomas A. Hadley	60
Mar. 8	Munsonville	Fred M. Brown	76
July 19	Georgia	Thomas G. Warlick	16
Aug. 13	Providence, R. I.	Helen B. Fletcher	89
Sept. 6	Nelson	Lula M. Rowe	64
Sept. 18	Manchester	Wayland P. Tolman	79
Sept. 23		Alice E. Richardson	80